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Attorneys for Petitioners  
UNITED STATES OF AMERICA and RO CHARLES DUFF

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA and  
CHARLES DUFF, Revenue Officer,  
Internal Revenue Service,

Petitioners,

v.

JOEL T. HILBERT,

Respondent.

MISC-S-05-18-MCE/DAD

**ORDER TO SHOW CAUSE RE:  
CIVIL CONTEMPT OF TAX  
SUMMONS ENFORCEMENT  
ORDER FILED APRIL 14, 2005**

Taxpayers: JTH FRAMING, INC., and  
JTH CONSTRUCTION, INC.

Date: November 4, 2005  
Time: 10:00 a.m.  
Ctvm: 27 (8th Fl., DAD)

Upon the petition of McGregor W. Scott, United States Attorney for the Eastern District of California, and the exhibits thereto, it is hereby

ORDERED that respondent, JOEL T. HILBERT, appear before United States Magistrate Judge Dale A. Drozd, in Courtroom 27 in the United States Courthouse, 501 I Street, Sacramento, California, on November 4, 2005, at 10:00 a.m., and that respondent show cause as follows:

1. Why the respondent, JOEL T. HILBERT, should not be held in civil contempt of this Court for his failure to comply with the Order enforcing IRS summonses, filed in this action on April 14, 2005, including producing the testimony and materials demanded by that Order; and



**CERTIFICATE OF SERVICE BY MAIL**

The undersigned hereby certifies that she is an employee in the Office of the United States Attorney for the Eastern District of California and is a person of such age and discretion to be competent to serve papers.

That on **September 26, 2005**, she served a copy of

**ORDER TO SHOW CAUSE RE: CIVIL CONTEMPT OF TAX SUMMONS  
ENFORCEMENT ORDER FILED APRIL 14, 2005**

by placing said copy in a postpaid envelope, addressed to the person(s) hereinafter named, at the place(s) and address(es) stated below, which is/are the last known address(es), and by depositing said envelope and contents in the United States Mail at Sacramento, California.

Addressee(s):

Mr. Joel T. Hilbert  
8255 Johnson Lane  
Granite Bay, CA 95746

/s/ Jocelyn M. Trujillo  
JOCELYN M. TRUJILLO